IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE FIFTEENTH DAY OF DECEMBER
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.31961 of 1998

Between:

K.R.G.Hotels Pvt.Ltd.,

Renigunta Road,

Tirupathi rep. by its Authorised

Signatory K.G.Balasubrahmanyam,

S/o.K.R.Gopaliyer, age 33 yrs.

.....PETITIONER

AND

1.Commissioner of Industries,

Chirag-Ali-Lane, Hyderabad and another.

.....RESPONDENTS

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki)***

Heard learned Counsel for the parties.

This writ petition has been filed challenging the letter dated 12-10-1998, addressed by the first respondent-Commissioner of Industries to the Advocate of the petitioner informing him that his claim for grant of Sales Tax benefits to the petitioner was rejected.

The case of the petitioner is that he was entitled to benefits in terms of G.O.Ms.No.108, Industries & Commerce (IP) Department, dated 20-05-1996, and also G.O.Ms.No.31, Tourist Department, dated 13-04-1994, but the benefits have not been extended to him.

It is true that in the impugned order, the reason for rejection of the application of the petitioner has not been stated, but it has been stated that unit was not eligible for incentive. However, in the counter-affidavit it has been stated that in terms of G.O.Ms.No.31 dated 13-04-1994, the benefits have already been extended to the petitioner. Now, petitioner wanted the same benefits for expansion of the hotel and neither G.O.Ms.No.31 nor G.O.Ms.No.108 have any provision for extending the benefits of non-payment of Sales Tax with respect to the expansion projects. In this view of the matter, we do not think writ petitioner had any case.

Writ Petition is devoid of any merit, which is, accordingly, dismissed. No costs.

(Bilal Nazki, J)

15th December, 2005

(S.Ananda Reddy, J)

LUR